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IDAHO OUTFITTERS AND GUIDES LICENSING BOARD MANAGEMENT REPORT 90-DAY FOLLOW-UP FISCAL YEARS 2011, 2012, AND 2013

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On September 29, 2014, the Legislative Services Office released a management report for the Idaho Outfitter and Guides Licensing Board (Board) for the fiscal years 2011, 2012, and 2013. The Board was contacted in April, and this report addresses how it has responded to the one finding and recommendation in the report.

FINDING 1

Payments received through Access Idaho could not be reconciled to the internal database or to the statewide accounting and reporting system (STARS).

We recommended that the Board develop procedures to reconcile receipts between supporting documentation, the Board's database system, and STARS to ensure all receipts are properly accounted for and recorded. Improvements will require working with Access Idaho to obtain information necessary to reconcile online payments. We also recommended that the Board work with the Office of the State Controller to resolve the unexplained outstanding balance that exists in the Board's suspense account.

AUDIT FOLLOW-UP

The Board resolved the outstanding suspense account balance and recorded the funds as revenue. The Board has also implemented new procedures to reconcile receipts between supporting documentation, the Board's database system, and STARS to ensure all receipts are properly accounted for and recorded. These new procedures include: generating new reports from their database system to ensure posted receipts are reconciled to deposits, reconciling receipt reports from Access Idaho to deposits on the Office of the State Treasurer's batch headers and improvements to the monthly reconciliation process to ensure deposits into the suspense account are being properly recorded as revenue. We tested two monthly reconciliations and six deposits included in those reconciliations. We verified the new procedures are in place and operating effectively. The Board has thoroughly documented these revenue reconciliation procedures.

STATUS – CLOSED